

EXHIBIT B

Tsitsis Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

Lordstown Motors Corp., *et al.*¹

Debtors.

Chapter 11

Case No. 23-10831 (MWF)

(Jointly Administered)

**DECLARATION OF CONSTADINOS D. TSITSIS IN SUPPORT OF DEBTORS'
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE DEBTORS TO
EMPLOY AND RETAIN SILVERMAN CONSULTING AS RESTRUCTURING
ADVISOR EFFECTIVE AS OF THE PETITION DATE**

I, Constadinos D. Tsitsis, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true and correct to the best of my knowledge, information, and belief:

1. I am a partner at Silverman Consulting (“**Silverman**”), whose principal office is located at One North Wacker Drive, Suite 3925, Chicago, IL 60606.
2. I am authorized by Silverman to submit this declaration (the “**Declaration**”) in support of the *Debtors’ Application for Entry of an Order Authorizing the Employment and Retention of Silverman Consulting as Restructuring Advisor to the Debtors Effective as of the Petition Date* (the “**Application**”) seeking entry of an order authorizing the Debtors to employ and retain Silverman as their restructuring advisors in these chapter 11 cases (the “**Chapter 11 Cases**”), pursuant to and in accordance with the terms and conditions set forth in that certain Engagement Letter between the Debtors and Silverman effective as of May 23, 2023 (the “**Engagement Letter**”), a copy of which is attached to the Order as **Exhibit 1**. If called and sworn

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are: Lordstown Motors Corp. (3239); Lordstown EV Corporation (2250); and Lordstown EV Sales LLC (9101). The Debtors’ service address is 27000 Hills Tech Ct., Farmington Hills, MI 48331.

as a witness, I could and would testify competently to the matters set forth herein.² To the extent that any information disclosed herein requires subsequent amendment or modification upon Silverman's completion of further analysis or as additional creditor information becomes available to it, one or more supplemental declarations will be submitted to the Court to reflect the same.

3. This Declaration is submitted as the statement required pursuant to sections 327, 328, 329, and 504 of title 11 of the United States Code (the "**Bankruptcy Code**"), Rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**") and Rule 2014-1(c) of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the "**Local Rules**").

SILVERMAN'S QUALIFICATIONS

4. In consideration of the size and complexity of their business, as well as the exigencies of the circumstances, the Debtors have determined that the services of experienced restructuring advisors will substantially enhance their attempts to successfully restructure and maximize the value of their estates. If the Court approves the relief requested herein, Silverman will be retained to provide the Debtors with designated professionals (the "**Silverman Professionals**") to do so. The Silverman Professionals are well qualified to act on the Debtors' behalf given their extensive knowledge and expertise with respect to chapter 11 cases.

5. Silverman is a Chicago-based, nationally-recognized consulting firm that specializes in corporate restructurings, operations improvements, litigation analytics, and bankruptcy case management services. Silverman has extensive experience working with and for distressed companies in and out of chapter 11 and throughout the United States. Silverman's

² Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at Silverman and are based on information provided by them.

professionals have advised debtors, creditors, and equity constituents in numerous bankruptcy cases, which advisory services have included financial analysis and budgeting, forecasting, cash management, operational assessments and improvements, and the provision of interim management. Silverman has advised companies with revenue ranging from \$2 million to over \$1.5 billion in a broad range of industries. Silverman is dedicated to providing focused senior-level attention at every aspect of these Chapter 11 Cases, combined with high quality advice and top-tier execution, to help its clients maximize value and/or achieve other specified objectives.

6. Specifically, Silverman has extensive experience in providing restructuring services in and out of chapter 11 proceedings and has an excellent reputation for the services it has rendered on behalf of debtors and creditors throughout the United States. Among many other examples, Silverman has provided restructuring and turnaround advisory services to clients such as: *California-Nevada Methodist Homes*, Case No. 21-40363 (Bankr. N.D. Cal. 2021), *Education Futures Group, LLC*, Case No. 21-11326 (Bankr. D. Del. 2021), *Spineguard, Inc.*, Case No. 20-10332 (Bankr. D. Del. 2020), *Bartlett Management Services, Inc.*, Case No. 17-71890 (Bankr. C.D. Ill. 2017), *Quadrant 4 Systems Corporation*, Case No. 17-19689 (Bankr. N.D. Ill. 2017), *Country Stone Holdings, et al*, Case No. 14-81860 (Bankr. C.D. Ill. 2014), *LDR Industries*, Case No. 14-32138 (Bankr. N.D. Ill. 2014).

7. Constadinos D. Tsitsis joined Silverman Consulting in 1999 bringing a wide range of turnaround and mergers and acquisitions experience. During his time with Silverman Consulting, Mr. Tsitsis has helped numerous clients improve profitability and liquidity through implementing changes in operations, better pricing strategies, reduced expenses, and other initiatives. He has also advised and negotiated the sale of healthy and distressed companies in businesses such as office equipment, paintballs and related equipment, telephone pole

transformers, graphic arts, plastic extrusion, timer and outdoor lighting manufacturing, aerospace and automotive tooling, and livestock/food processing. Mr. Tsitsis has assisted large and small companies return to profitability including a \$150 million automotive supplier, a \$10 million advertising agency, a \$700 million promotional products designer and distributor, and a \$40 million manufacturer and distributor of industrial and consumer timers, pool and spa controls, and outdoor lighting. He leads and is actively involved in all aspects of turnaround engagements by helping clients assess short and long term cash flow; negotiate with secured and unsecured creditors; improve product, customer, and business unit profitability and develop long term strategy. In addition to helping clients turn around their operations, Mr. Tsitsis has also assisted them in their mergers and acquisitions activities. He has assembled Confidential Offering Memoranda, researched potential buyers, assisted buyers in due diligence efforts and negotiated purchase and sale agreements. Mr. Tsitsis has acted as interim chief executive officer and interim chief financial officer for numerous clients and sits on the Board of Directors for Brook Furniture Rental. Mr. Tsitsis also assists clients through insolvency situations including in Chapter 11 proceedings, Chapter 7 proceedings, assignments for the benefit of creditors proceedings, and UCC (Article 9) sales and proceedings.

SERVICES TO BE PROVIDED

8. Subject to approval by the Court, the Debtors propose to retain Silverman to perform services in connection with Silverman's engagement on the terms and conditions set forth in the Engagement Letter except as otherwise explicitly set forth herein or in any order granting this Application.

9. Silverman has provided and will continue to provide such consulting and advisory services as Silverman and the Debtors deem appropriate and feasible in order to advise the Debtors

in the course of these Chapter 11 Cases, including but not limited to the following (any defined terms shall have the meaning ascribed to them in the Engagement Letter):³

- assist the Debtors in understanding and determining any liabilities associated with existing/active contracts to ensure they are properly stated in any potential bankruptcy filing and forms but also in terms of analyzing outcomes for various classes of creditors;
- assist the Debtors in creating a list of critical vendors for first day motions and provide the proper analysis and support for the motion;
- work with the Debtors to establish a list of back-up vendors in the event we are not able to utilize any of the critical vendors;
- advise and assist in evaluating the Company's current and future current liquidity position and expected future cash flows;
- advise and assist in developing and maintaining rolling 13 week cash flow model;
- advise and assist in developing the Company's strategy relating to, and negotiations with customers, vendors, creditors, and other constituents;
- advise and assist with the communications and negotiations, at the Debtors' request and under the Debtors' guidance, with creditors, and other parties-in-interest including the preparation of financial information for distribution to such parties-in-interest;
- advise and assist in the compilation and preparation of financial information, statements, schedules, monthly operating reports, and other reports and information necessary due to requirements of the Bankruptcy Court and/or Office of the U.S. Trustee, if necessary;
- advise and assist with the formulation of a chapter 11 plan and the preparation of the corresponding disclosure statement, if necessary;
- advise and assist in the preparation of a liquidation valuation for a reorganization plan and/or negotiation purposes, if necessary;
- advise and assist in managing and executing the reconciliation process involving claims filed by all creditors, if necessary;

³ To the extent there is any inconsistency between this summary of the services set forth in the Engagement Letter and the terms of the Engagement Letter, the terms of the Engagement Letter shall control.

- provide testimony in the chapter 11 case as necessary or appropriate at the Company's request; and
- provide such other accounting, financial, or other services as may be requested by the Company.

10. Silverman has provided services to the Debtors in advance of approval of this Application in anticipation that its retention would be approved effective as of the Petition Date.

TERMS OF RETENTION

11. Silverman's decision to accept this engagement to advise and assist the Debtors was conditioned upon its ability to be retained in accordance with its customary terms and conditions of employment. Additionally, Silverman's engagement is also conditioned on being compensated for its services, and being reimbursed for any reasonable out-of-pocket expenses it incurs in accordance with its customary billing practices.

12. In accordance with the terms of the Engagement Letter, Silverman will be paid by the Debtors for the services of the Silverman Professionals at their customary hourly billing rates. The current hourly rates for the Silverman Professionals, subject to periodic adjustments, based on the position held by such the Silverman Professionals, are subject to the following range (all such proposed terms the "**Fee and Expense Structure**"):

Professional	Hourly Billing Rate
Partners	\$525
Directors	\$320 - \$350
Associates	\$270 - \$300

13. In addition to compensation for professional services rendered by the Silverman Professionals, Silverman will seek reimbursement for reasonable out-of-pocket travel related expenses incurred in connection with these Chapter 11 Cases.

14. Except for otherwise set forth herein, no other provision in the Engagement Letter governs the post-petition engagement of Silverman. As of the Petition Date, Silverman had a cash on account balance of \$109,821.50 (“**Cash On Account**”) that was paid by the Debtors prior to the bankruptcy filing. All pre-petition fees and expenses owed to Silverman were paid in full prior to the Petition Date.

FEES AND APPLICATIONS

15. If the Court approves the relief requested herein, Silverman will be retained to provide the Debtors with the Silverman Professionals. The Debtors understand that Silverman intends to apply to the Court for allowances of compensation and reimbursement of expenses for restructuring advisory support services in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and orders of this Court.

16. Given the numerous issues that the Silverman Professionals have already been required to address in the performance of their services, and will likely be required to address in the future, and given Silverman’s commitment to the extensive and variable level of time and effort necessary to address all such issues as they arise, and the market prices for such services for engagements of this nature in an out-of-court context, as well as in chapter 11, Silverman submits that the fee arrangements in the Engagement Letter are reasonable and consistent with other cases in which Silverman is retained in the same capacity.

17. Silverman’s applications for compensation and expenses will be paid by the Debtors pursuant to the terms of the Engagement Letter, in accordance with any procedures established by the Court; provided, that the Debtors propose that, in connection with Silverman’s request for reimbursement for fees, disbursement, and other charges of its external legal counsel in respect of its retention and its fee applications, the invoices and supporting time records from

such attorneys shall be included in Silverman's own interim and final applications, and they shall be subject to the approval of the Court pursuant to sections 330 and 331 of the Bankruptcy Code.

SILVERMAN'S DISINTERESTEDNESS

18. Silverman has undertaken to determine whether it has any conflicts or other relationships that might cause it not to be eligible for employment by the Debtors in these cases. Specifically, Silverman obtained from the Debtors the names of individuals and entities that may be parties in interest in these cases. Silverman then (a) researched its internal records to determine whether Silverman has any connections with the Debtors and the parties listed on **Schedule 1** attached hereto (the "**Potential Parties in Interest**"); and (b) issued a general inquiry to certain of its officers with respect to the Debtors and certain Potential Parties in Interest.

19. Based on the foregoing inquiry, other than in connection with this engagement and as otherwise disclosed herein, Silverman has no relationships or connections with the Debtors of which I am aware. In particular, to the best of my knowledge, information, and belief, neither I, Silverman, nor any of its professionals:

- is a creditor, equity security holder, or insider of the Debtors;
- is or has been within two years before the Petition Date, a director, officer, or employee of the Debtors; or
- has any interest materially adverse to the interests of the Debtors' estates or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

20. Accordingly, I believe Silverman is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code and does not hold or represent an interest adverse to the Debtors' estates.

21. Neither I nor any of the Silverman Professionals who will provide services for the Debtors is related to any Judge of this Court, the U.S. Trustee, or Assistant U.S. Trustee for this District, or the U.S. Trustee trial attorney assigned to these Chapter 11 Cases.

22. To the extent that I have been able to ascertain to date that Silverman has been engaged within the last two years or is currently engaged by any of the Potential Parties in Interest (or their affiliates, as the case may be) in matters unrelated to these cases, such facts are disclosed herein. Silverman may in the future be engaged by parties that are or may become parties in interest in these cases. As these cases progress, new parties may become parties in interest in these cases and similarly, Silverman may have been engaged, may be currently engaged, and may in the future be engaged by such new parties in interest in matters unrelated to these Chapter 11 Cases. Also, Silverman may have engaged or had mutual clients with, may currently engage or have mutual clients with, and may in the future engage or have mutual clients with certain law firms, financial advisors, accounting firms, and other professionals that are Potential Parties in Interest or may become parties in interest, all in matters unrelated to these cases. In addition, Silverman may have also been engaged by, be currently engaged by, or in the future be engaged by persons who are creditors or shareholders of the Debtors, otherwise have a business relationship with the Debtors, or who are competitors or customers of the Debtors. Potential Parties in Interest, persons that may become parties in interest in these cases, and persons that have business relationships with the Debtors, are competitors of the Debtors, or that are customers of the Debtors may be: (i) parties in interest in other bankruptcy cases where Silverman is acting as advisor to the debtors or to other parties in interest therein; or (ii) may be affiliates of or creditors of persons who Silverman may have been engaged, is currently engaged, or may in the future be engaged by. In the ordinary course of its business, Silverman may also purchase services or products from Potential Parties in

Interest and other persons that are or may become parties in interest in these Chapter 11 Cases. Based on the foregoing, I do not believe any of these potential connections preclude Silverman from meeting the standard for retention under the Bankruptcy Code.

23. Given the large number of parties in interest in these Chapter 11 Cases, despite the efforts to identify and disclose Silverman's relationships with parties in interest in these Chapter 11 Cases, Silverman is unable to state with certainty that every client relationship or other connection has been disclosed in the Declaration. In particular, among other things, Silverman may have relationships with persons who are beneficial owners of parties in interest and persons whose beneficial owners include parties in interest or persons who otherwise have relationships with parties in interest. Moreover, Silverman's employees may have relationships with Potential Parties in Interest, persons that may become parties in interest in these cases, and/or persons that have business relationships with the Debtors, are competitors of the Debtors, or that are customers of the Debtors. During these Chapter 11 Cases, Silverman will make continued inquiries following the filing of the Application, on a periodic basis, with additional disclosures to this Court if necessary or otherwise appropriate.

24. I, Constandinos D. Tsitsis, was previously acquainted with Board Member Laura Soave in a personal capacity when I was in high school, but have not been in contact with her since then until this engagement began. Based on the foregoing, I do not believe this connection precludes Silverman from meeting the standard for retention under the Bankruptcy Code.

25. Ellen Hammes was previously employed by RSM US LLP in their assurance/audit practice from approximately October 2016 through October 2022. While employed at RSM, Ellen Hammes was not involved in matters related to the Debtors. Based on the foregoing, I do not

believe this connection precludes Silverman from meeting the standard for retention under the Bankruptcy Code.

26. Michael Mollerus, was previously an intern with the U.S. Securities and Exchange Commission, Division of Enforcement, for the Miami Regional Office from approximately May 2017 through approximately August 2017. Thereafter, he was employed by KPMG in their assurance/audit practice from approximately January 2019 through approximately July 2021. Thereafter, he was employed by Ernst & Young in their transaction services (due diligence) practice from approximately August 2021 through approximately December 2022. During my time with the SEC, KPMG, and Ernst & Young, he was not involved in matters related to the Debtors. Based on the foregoing, I do not believe this connection precludes Silverman from meeting the standard for retention under the Bankruptcy Code.

27. To the best of my knowledge, information, and belief, some of Silverman's present and future employees may have, or may in the future have, personal investments in funds or other investment vehicles over whose investment decisions such employees have no input or control. Such entities may have made, or may in the future make, investments in the claims or securities of the Debtors, or those of their creditors or other parties in interest in these Chapter 11 Cases.

28. Silverman will not share any compensation to be paid by the Debtors in connection with services to be performed after the Petition Date with any other person, other than other principals and employees of Silverman, to the extent required by section 504 of the Bankruptcy Code.

29. When the Engagement Letter was executed, the Debtors provided a retainer of \$50,000 with invoices to be paid weekly based on submitted invoices. In the ninety (90) days prior to the Petition Date, the Debtors paid to Silverman \$155,026.35 for fees billed of \$155,026.35 (and

\$9,356.39 in expenses) for prepetition services performed and to be performed (in the form of Cash On Account), corresponding to fees and expenses under the Engagement Letter. Silverman's current estimate is that it has received unapplied Cash On Account advance payments from the Debtors in excess of prepetition billings in the amount of \$109,821.50. Silverman shall apply any remaining amounts of its prepetition Cash On Account balance as a credit toward postpetition fees and expenses, after such postpetition fees and expenses are approved pursuant to an order of the Court awarding fees and expenses to Silverman.

NO DUPLICATION OF SERVICES

30. The Debtors intend for Silverman's services to complement, and not duplicate, the services to be rendered by any other professional retained in these cases. Silverman understands that the Debtors have retained and may retain additional professionals during the term of the engagement. Silverman has worked, and will continue to work, cooperatively as requested by the Debtors with other professionals retained by the Debtors to integrate any respective work conducted by the professionals on behalf of the Debtors.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: July 6, 2023
Chicago, IL

/s/ Constadinos D. Tsitsis
Constadinos D. Tsitsis
Partner
Silverman Consulting

SCHEDULE 1

Potential Parties in Interest

Debtor Entities

1. Lordstown Motors Corp. (DE)
2. Lordstown EV Corp. (DE)
3. Lordstown EV Sales LLC (DE)

Related/Former Names of Entities

1. DiamondPeak Holdings Corp. (n/k/a Lordstown Motors Corp.)
2. DPL Merger Sub Corp. (n/k/a Lordstown EV Corporation)
3. MIH EV Design, LLC

Directors and Officers

1. Adam Kroll
2. Angela Strand
3. Dale Spencer
4. Daniel Ninivaggi
5. David T. Hamamoto
6. Donna Bell
7. Edward T. Hightower
8. Jane Reiss
9. Joseph B. Anderson Jr.
10. Keith Feldman
11. Laura Soave
12. Melissa Leonard

Former Directors and Officers

1. Jane Ritson-Parsons
2. John LeFleur
3. John R. Whitcomb
4. Michael Gates
5. Mickey Kowitz
6. Martin Rucidlo
7. Rebecca Roof
8. Stephen S. Burns
9. Thomas V. Canepa

Senior Employees

1. Cheryl Johnson
2. Darren Post
3. Jill Coniglio-Kirk
4. Carter Driscoll
5. Michael Port
6. Raghu Aerabati
7. Waqar Hashim
8. Andrew Reyntjes

Top Unsecured Creditors

1. Amphenol Interconnect Products Corporation
2. AP Expert Group LLC
3. AT&T MOBILITY-CC
4. Barry L. Leonard and Company Inc. dba Trans Machine Technologies
5. Bossard Inc.
6. CEVA Contract Logistics US Inc
7. Cognizant Mobility, Inc
8. Elaphe Propulsion Technologies LTD
9. Fiberdyne Research Pty Ltd
10. Filec Production SAS - Amphenol
11. Foxconn EV System LLC
12. Greated Intergration (M) SDN.BHD.
13. Harco Manufacturing Group, LLC
14. HRB Industries Corp.
15. JVIS USA LLC
16. Laval Tool & Mould LTD.
17. Marelli North America Inc dba CalsonicKansel North America Inc
18. Meta Systems SpA
19. Nexteer Automotive Corporation
20. Pektron EV Limited
21. Proper Group Holdings LLC dba Proper Tooling LLC
22. Quality MetalCraft Inc.
23. SA Automotive LTD
24. Sharp Dimension Inc
25. St. Clair Technologies Inc.
26. Superior Cam Inc
27. Technology Solutions Anywhere LLC dba Readysoft
28. Teijin Automotive Technologies, Inc

- 29. The Timken Corporation
- 30. Three-Dimensional Services dba 3 Dimensional Services Group
- 31. thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp Steel Services
- 32. Ventra Group Co. dba Flex-N-Gate Bradford
- 33. VIA Optronics LLC
- 34. Zetwerk Manufacturing USA, Inc.
- 35. ZF Passive Safety Systems US Inc.

Cash Management Banks

- 1. JP Morgan Asset Management
- 2. JP Morgan Chase Bank, N.A.
- 3. JP Morgan Institutional Investments Global Liquidity
- 4. JP Morgan Prime
- 5. JP Morgan Securities

Significant Lease and Contract Counterparties

- 1. 275 Hills Tech Ventures LLC
- 2. Aon (Bermuda) Ltd.
- 3. Aon Risk Services Central Inc.
- 4. Aon UK Limited
- 5. Arthur J. Gallagher Risk Management Services, Inc.
- 6. Applied Medical Resources Corporation
- 7. Cigna Health and Life Insurance Company
- 8. Elaphe Propulsion Technologies Ltd.
- 9. Foxconn EV Property Development LLC
- 10. Foxconn EV System LLC
- 11. GAC R&D Center Detroit, LLC
- 12. General Motors
- 13. GM EV Holdings LLC
- 14. Liberty Property and Asset Management
- 15. Michigan Strategic Fund
- 16. Paylocity Corporation
- 17. Principal Life Insurance Company
- 18. TenantBase, Inc.
- 19. TransAmerica Corporation

- 20. Willowgreen Building Group, LLC
- 21. Workhorse Group Inc.

Significant Vendors

- 1. A Say Inc dba Say Communications LLC
- 2. A.K.Stamping Company, Inc
- 3. ABSOLUTE ELECTRONICS INC
- 4. Akebono Brake Company
- 5. Amphenol Interconnect Products Corporation
- 6. Anchor Tool and Die Company dba Anchor Manufacturing Group, Inc.
- 7. Anderton Castings SAS
- 8. AP Expert Group LLC
- 9. Armada Toolworks LTD.
- 10. AT&T MOBILITY-CC
- 11. ATCO Industries, Inc.
- 12. Auto Motive Power Inc
- 13. Baker Hostetler
- 14. Barry L. Leonard and Company Inc. dba Trans Machine Technologies
- 15. Bennie W Fowler, LLC
- 16. Bossard Inc.
- 17. Brikho & Kallabat, P.C. DBA Joseph Kallabat and Associates, PC
- 18. CEVA Contract Logistics US Inc
- 19. CEVA International, Inc
- 20. CITIC Dicastal Co., Ltd.
- 21. Cognizant Mobility, Inc
- 22. Cognizant Worldwide Limited
- 23. Complete Discovery Source, Inc (CDS)
- 24. Contour Hardening Inc.
- 25. Cox Automotive Mobility Solutions, Inc
- 26. Cox Automotive, Inc - Manheim
- 27. Custodial Building Services, Inc
- 28. DAG LTD, LLC
- 29. Detroit Engineered Products dba DEP
- 30. Duggan Manufacturing LLC
- 31. Elaphe Propulsion Technologies LTD
- 32. Fiberdyne Research Pty Ltd
- 33. Filec Production SAS - Amphenol
- 34. Foshan Aoya Electrical and Mechanical Co., Ltd.

- 35. Foxconn EV Property Development LLC
- 36. Foxconn EV System LLC
- 37. Greatech Intergration (M) SDN.BHD.
- 38. Harco Manufacturing Group, LLC
- 39. Haynes and Boone, LLP
- 40. HRB Industries Corp
- 41. HubSpot Inc
- 42. IEE S.A.
- 43. Infosys Limited
- 44. Jiangyin Haida Rubber and Plastic Co., Ltd. dba Haida
- 45. JVIS USA LLC
- 46. KPMG LLP
- 47. Lasky, LLC
- 48. Laval Tool & Mould LTD.
- 49. Logicalis, Inc.
- 50. Lumma Clean LLC
- 51. Mahle Behr USA Inc
- 52. Mainfreight, Inc - Canada
- 53. Mainfreight, Inc.
- 54. Marelli North America Inc dba CalsonicKansel North America Inc
- 55. Megatronix (Beijing) Technology Co., Ltd.
- 56. Meta Systems SpA
- 57. Miotti Srl
- 58. Mosaic Corporation
- 59. MSSC US INC.
- 60. New Eagle, LLC
- 61. Nexteer Automotive Corporation
- 62. OpenText Inc.
- 63. Payscale Inc
- 64. Pektron EV Limited
- 65. Pi Innovo LLC
- 66. Pierburg US LLC
- 67. Potter Anderson & Corron LLP
- 68. Principal Life Insurance Company
- 69. Proper Group Holdings LLC dba Proper Tooling LLC
- 70. Quality MetalCraft Inc.
- 71. Racar Engineering, LLC
- 72. Ready Logistics, LLC
- 73. Roush Industries, Inc.
- 74. RTL Systems, LLC
- 75. SA Automotive LTD
- 76. Schwab Industries, Inc.
- 77. SG Automotive d.o.o.
- 78. Sharp Dimension Inc
- 79. Sherpa Commercial Vehicles, LLC
- 80. Silverman Consulting, Inc
- 81. Simpson Thacher & Bartlett LLP
- 82. Socotec Advisory, LLC
- 83. St. Clair Technologies Inc.
- 84. Sullivan & Cromwell LLP
- 85. Superior Cam Inc
- 86. Sybridge Technologies Canada, Inc
- 87. Technology Solutions Anywhere LLC dba Readysoft
- 88. Teijin Automotive Technologies, Inc
- 89. TERIS - Phoenix LLC DBA TERIS
- 90. The Timken Corporation
- 91. Three-Dimensional Services dba 3 Dimensional Services Group
- 92. thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp Steel Services
- 93. Transportation Research Center, Inc. dba TRC, Inc.
- 94. Triple Crown Consulting, LLC
- 95. TTI, INC dba Symmetry Electronics (a division of TTI, Inc.) and RFMW(a division of TTI, Inc.)
- 96. Ventra Group Co. dba Flex-N-Gate Bradford
- 97. VIA Optronics LLC
- 98. Victora Auto Private Limited
- 99. Zetwerk Manufacturing USA, Inc
- 100. ZF PASSIVE SAFETY SYSTEMS US INC.

Customers

1. Army Contracting Command - Detroit Arsenal (ACC-DTA)
2. City of Washington, D.C.
3. Greenstreet EV Inc.
4. JoeyB QB LLC
5. Pratt & Miller Engineering & Fabrication LLC
6. San Diego Unified Port District
7. Sherpa Commercial Vehicles LLC

Investors with over 5% Holdings

1. Foxconn (Far East) Limited
2. Foxconn EV Technology, Inc.
3. Foxconn Ventures Pte. Ltd.
4. Foxteq Holdings Inc.
5. Foxteq Integration Inc.
6. Hon Hai Precision Industry Co., Ltd.
7. Hon Hai Technology Group
8. PCE Paragon Solutions Kft.

Debtor Restructuring Professionals

1. Jefferies Group LLC
2. Kurtzman Carson Consultants, LLC
3. Richards Layton & Finger, P.A.
4. Silverman Consulting, Inc.
5. White & Case LLP

Ordinary Course Professionals & Professionals of Parties in Interest

1. Akin Gump Strauss Hauer & Feld LLP
2. Ankura Intermediate Holdings, LP dba Ankura Consulting Group LLC
3. Baker & Hostetler LLP
4. Bernstein Litowitz Berger & Grossman, LLP
5. Bodman PLC
6. Climaco, Wilcox, Peca, Tarantino & Garofoli
7. Cohen Rosenthal & Kramer
8. Cooch and Taylor
9. Cummins Law
10. deLeeuw Law LLC
11. Dechert LLP
12. Deloitte & Touche LLP
13. Dentons US
14. Dittmer, Wagoner & Steele
15. Elfvin, Klingshirn, Royer & Torch, LLC
16. Employment Law Partners
17. Entwistle & Cappucci LLP
18. Ernst & Young U.S. LLP
19. Fisher and Phillips LLP
20. Foley & Lardner LLP

21. FTI Consulting, Inc.
22. Gladstein, Neandross & Associates
23. Hagens Berman Sobol Shapiro LLP
24. Haynes and Boone, LLP
25. Kaskela Law LLC
26. Kooperman Mentel Ferguson Yaross
27. KPMG LLP
28. Labaton Sucharow LLP
29. Latham & Watkins LLP
30. Law Office of Daniel R. Karon
31. Lasky, LLC
32. Lifshitz Law PLLC
33. Long Law, LLC
34. Mercer Capital Management, Inc.
35. Merriman Legando Williams & Klang
36. Murray, Murphy, Moul & Basil
37. Nelson Mullins Riley & Scarborough LLP
38. Paul Hastings LLP
39. Perantinides & Nolan
40. Perez & Morris
41. Phillips ADR Enterprises PC
42. Pomerantz LLP
43. Potter Anderson & Corroon LLP
44. Prospect Law LLP
45. Purcell & Lefkowitz LLP
46. Robbins Geller Rudman & Dowd
47. RSM US LLP
48. Saxena White
49. Schall Law
50. Schubert Jonckheer & Kolbe LLP
51. Seyfarth Shaw LLP
52. Shapiro Haber & Urmy LLP
53. Simpson Thacher & Bartlett LLP
54. Socotec Advisory, LLC
55. Strauss Troy
56. Sullivan & Cromwell LLP
57. The Brown Law Firm, P.C.
58. The Rosen Law Firm, P.A.
59. Winston & Strawn LLP
60. WIT Legal, LLC
61. Zoll & Kranz

Insurance Parties

1. Accredited Specialty Insurance Company
2. Allied World Specialty Insurance Company
3. Associated Industries Insurance Co., Inc
4. AXIS Insurance Company
5. Berkley Insurance Company
6. CFC Underwriting / Lloyds
7. Continental Casualty Company
8. Endurance Assurance Corporation
9. Fair American Insurance & Reinsurance Co
10. Gemini Insurance Company
11. General Star Indemnity Company
12. Hudson Insurance Company
13. Ironshore Specialty Insurance Company
14. Magna Carta Insurance Ltd. / Lloyds
15. National Union Fire Ins Co of Pittsburgh, PA
16. RSUI Indemnity Company
17. RT Specialty Insurance Services, LLC
18. Samsung Fire & Marine Ins Co Ltd (US Br)
19. SiriusPoint Bermuda Insurance Company
20. The Cincinnati Indemnity Company
21. The Cincinnati Insurance Company
22. Underwriters At Lloyds London
23. Westfield Specialty Insurance Comp
24. XL Specialty Insurance Company

Utilities

1. AT&T Business Direct
2. AT&T MOBILITY-CC
3. Comcast Holdings Corporation dba Comcast Cable Communication Management LLC
4. Cox Communications California LLC dba Cox Business
5. CR&R Environmental Services
6. Detroit Disposal & Recycling
7. Irvine Ranch Water District
8. Sonitrol Orange County

9. Southern California Edison
10. Southern California Gas Company dba The Gas Company; So Cal Gas

Taxing and Regulatory Authorities

1. California Franchise Tax Board
2. California Department of Tax and Fee Administration
3. California State Board of Equalization
4. Committee on Foreign Investment in the United States
5. Delaware Secretary of State
6. Delaware State Treasury
7. Delaware Tax Authority
8. Internal Revenue Service
9. Michigan Department of Treasury
10. National Highway Traffic Safety Administration
11. Ohio Bureau of Workers' Compensation
12. Ohio Department of Taxation
13. Orange County Property Taxes
14. Pipeline and Hazardous Materials Safety Administration
15. Securities and Exchange Commission
16. U.S. Department of Justice
17. U.S. Patent and Trademark Office
18. Village of Lordstown, OH Income Tax Department

Litigation Parties

1. Alicia Kelley
2. An Thai
3. Andrew C. Richardson
4. Angela Strand Boydston
5. Ashith Pabbathi
6. Atri Amin
7. Bei Qin
8. Benjamin Herbert
9. Caimin Flannery
10. Carole Cooper
11. Christopher Kim
12. Chuan D. Vo
13. Claude L. Patterson
14. Dale G. Spencer

15. Dan Zhihong Huang
 16. Daniel J. Cohen
 17. Daniel Tavares
 18. Dari Tehrani
 19. Darren Post
 20. David M. Cohen
 21. David T. Hamamoto
 22. Ed Lomont
 23. Eskander Tehrani
 24. Ethan Fingerer
 25. Evaristo Sarabia
 26. FNY Managed Accounts LLC
 27. George Troicky
 28. Globestar Systems Inc.
 29. Gurpreet Singh
 30. Herbert Stotler
 31. Hong Xin Huan (a/k/a George Huan)
 32. Jane Reiss
 33. Janelle Jackson
 34. Jesse Brury
 35. John H. Jenkins
 36. John LeFleur
 37. John Vo
 38. Joshua Betof
 39. Judith A. Hannaway
 40. Julio C. Rodriguez
 41. Karma Automotive LLC
 42. Keith A. Feldman
 43. Kenneth Davenport
 44. Kevin Levent
 45. Kin San Chan
 46. M.R.S. Leasing Corporation LTD
 47. Mario Guerrero
 48. Mark A. Walsh
 49. Martin J. Rucidlo
 50. Matthew Rico
 51. Michael Fabian
 52. Michael D. Gates
 53. Mickey W. Kowitz
 54. Mohammed Chowdhury
 55. Phil Richard Schmidt
 56. Pnina Cohen
 57. Punak Engineering, Inc.
 58. Randy Slipher
 59. Raymond Romano
 60. Robert Miller

61. Robert Palumbo
 62. Roger J. Durre
 63. Shane Brown
 64. Simha Cohen
 65. Stephen Punak
 66. Stephen S. Burns
 67. Steven R. Hash
 68. Steven Terry
 69. Sulayman Zuod
 70. DiamondPeak Sponsor LLC
 71. Silverpeak and related entities (which includes SP SPAC Sponsor LLC, Silverpeak Real Estate Partners L.P., Silverpeak Strategic Partners LLC, Silverpeak Credit Partners LP, Silverpeak Renewables Investment Partners LP, and certain other affiliated entities)

Lien Holders

1. Competition Engineering, Inc.
2. Foxconn EV Technology, Inc.
3. Hewlett-Packard Financial Services Company
4. Peterson Jig and Fixture, Inc.
5. Precision Jig and Fixture
6. Proper Tooling, LLC & Proper Group International, LLC

Office of the United States Trustee (Wilmington, DE)

1. Andrew Vara
2. Benjamin Hackman
3. Christine Green
4. Denis Cooke
5. Diane Giordano
6. Dion Wynn
7. Edith A. Serrano
8. Hannah M. McCollum
9. Holly Dice
10. James R. O'Malley
11. Jane Leamy
12. Joseph Cudia
13. Joseph McMahon
14. Juliet Sarkessian

15. Karen Starr
16. Lauren Attix
17. Linda Casey
18. Linda Richenderfer
19. Michael Panacio
20. Nyanquoi Jones
21. Richard Schepacarter
22. Rosa Sierra-Fox
23. Shakima L. Dortch
24. Timothy J. Fox, Jr.

**United States Bankruptcy Judges in the
District of Delaware**

1. Ashley M. Chan
2. Brendan L. Shannon
3. Craig T. Goldblatt
4. John T. Dorsey
5. Karen B. Owens
6. Kate Stickles
7. Laurie S. Silverstein
8. Mary F. Walrath
9. Thomas M. Horan

Other Parties in Interest

1. Softbank
2. Blackrock Institutional Trust Company,
N.A.
3. Blackrock